



Census Bureau

Agency Information Collection Activities; Submission to the Office of Management and Budget (OMB) for Review and Approval; Comment Request; Data Collection Form for Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education, and Non-Profit Organizations

AGENCY: Census Bureau, Commerce.

ACTION: Notice of information collection, request for comment.

SUMMARY: The Department of Commerce, in accordance with the Paperwork Reduction Act (PRA) of 1995, invites the general public and other Federal agencies to comment on proposed, and continuing information collections, which helps us assess the impact of our information collection requirements and minimize the public's reporting burden. The purpose of this notice is to allow for 60 days of public comment on the proposed extension of Form SF-SAC, prior to the submission of the information collection request (ICR) to OMB for approval.

DATES: To ensure consideration, comments regarding this proposed information collection must be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Interested persons are invited to submit written comments by email to Thomas.J.Smith@census.gov. Please reference Form SF-SAC in the subject line of your comments. You may also submit comments, identified by Docket Number USBC-2021-0011, to the Federal e-Rulemaking Portal: <http://www.regulations.gov>. All comments received are part of the public record. No comments will be posted to <http://www.regulations.gov> for public viewing until after the comment period has closed. Comments will generally be posted without change. All Personally Identifiable Information (for example, name and address) voluntarily submitted by the commenter may be publicly accessible. Do not submit Confidential Business Information

or otherwise sensitive or protected information. You may submit attachments to electronic comments in Microsoft Word, Excel, or Adobe PDF file formats.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or specific questions related to collection activities should be directed to Megan Minnich at erd.fac@census.gov or 800-253-0696.

SUPPLEMENTARY INFORMATION:

I. Abstract

Non-Federal entities (states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations) are required by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501, et. seq.) (Act) and 2 CFR Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” (Uniform Guidance) to have audits conducted of their Federal awards and file the resulting reporting packages (Single Audit reports) and data collection forms (Form SF-SAC) with the Federal Audit Clearinghouse (FAC). The Form SF-SAC is Appendix X to 2 CFR Part 200. The Office of Management and Budget (OMB) has designated the Census Bureau as the FAC to serve as the government-wide repository of record for Single Audit reports.

The Single Audit process is a primary method Federal agencies and pass-through entities use to provide oversight for Federal awards and reduce risk of non-compliance and improper payments. This includes following up on audit findings and questioned costs. There are no proposed changes to Form SF-SAC.

This is an extension, without changes, of Form SF-SAC, OMB control number 0607-0518. Form SF-SAC can be obtained by download from the FAC homepage at <https://facides.census.gov/InstructionsDocuments.aspx> or by contacting the Federal Audit Clearinghouse at erd.fac@census.gov or 800-253-0696. The FAC will continue to collect Uniform Guidance Single Audit submissions from prior audit years to accommodate late submissions and revisions. Late submissions or revisions from prior years are to use the version

of the Form SF-SAC applicable to that audit year. FAC will no longer collect submissions qualifying under A-133.

II. Method of Collection

The information will be collected electronically through the FAC's web-based Internet Data Entry System (IDES) available at <https://facides.census.gov>. IDES can also be accessed by visiting the FAC homepage at <https://facweb.census.gov> and then clicking "Submit an Audit".

III. Data

OMB Control Number: 0607-0518.

Form Number(s): SF-SAC.

Type of Review: Regular submission, Request for an Extension, without Change, of a Currently Approved Collection.

Affected Public: States, local governments, Indian tribes, institutions of higher education, non-profit organizations (Non-Federal entities) and their auditors.

Estimated Number of Respondents: 80,000 (40,000 auditees and 40,000 auditors).

Estimated Time Per Response: 70 hours for each of the 400 large respondents and 21 hours for each of the 79,600 small respondents.

Estimated Total Annual Burden Hours: 1,711,600.

Estimated Total Annual Cost to Public: \$0. (This is not the cost of respondents' time, but the indirect costs respondents may incur for such things as purchases of specialized software or hardware needed to report, or expenditures for accounting or records maintenance services required specifically by the collection.)

Respondent's Obligation: Mandatory.

Legal Authority: Title 31 U.S.C. Section 7501 et. seq. and 2 C.F.R. Part 200.

IV. Request for Comments

We are soliciting public comments to permit the Department/Bureau to: (a) Evaluate whether the proposed information collection is necessary for the proper functions of the

Department, including whether the information will have practical utility; (b) Evaluate the accuracy of our estimate of the time and cost burden for this proposed collection, including the validity of the methodology and assumptions used; (c) Evaluate ways to enhance the quality, utility, and clarity of the information to be collected; and (d) Minimize the reporting burden on those who are to respond, including the use of automated collection techniques or other forms of information technology.

Comments that you submit in response to this notice are a matter of public record. We will include, or summarize, each comment in our request to OMB to approve this ICR. Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you may ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Sheleen Dumas,

Department PRA Clearance Officer,

Office of the Chief Information Officer,

Commerce Department.

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